

Chapter 150 - Introduction to the State and Local Coverage Handbook Conversion Guide

Subchapter 05 - Resource Manuals

15005.010 Temporary Emergency Worker Exclusion: Resource Guide

This new POMS SL 15005.010 contains the Temporary Emergency Worker Exclusion: Resource Guide. The purpose of the guide is to examine the temporary emergency worker exclusion from FICA tax withholding by providing general information on the laws and regulations that pertain to the exclusion as well as detailing the possible situations in which a temporary emergency worker may exist. The information found in this guide does not account for every possible situation, but what is most commonly practiced by State and local governments. Therefore, all information along with all questions and answers are provided for general information only.

The temporary emergency worker exclusion states that effective January 1, 1968 services warranted because of the existence of an unforeseen event that call for immediate action by emergency personnel are excluded from FICA tax withholding. Such emergencies can be, but are not necessarily limited to fire, storm, snow, earthquake, flood, or other similar event.

Temporary Emergency Worker Exclusion: Resource Guide

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